

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

JUAN REYES and
CATHERINE REYES,

Defendants.

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No. 1:21-cv-05578

Dist. Judge Margo K. Brodie

Mag. Judge Roanne L. Mann

**PLAINTIFF UNITED STATES' FIRST SET OF INTERROGATORIES TO JUAN
REYES AND CATHERINE REYES**

Pursuant to Rules 26 and 33 of the Federal Rules of Civil Procedure, the Plaintiff United States of America requests that Defendants Juan Reyes and Catherine Reyes each (separately) answer the following first set of interrogatories within thirty days of service of these requests.

Answers may be mailed by overnight delivery service to Philip L. Bednar, U.S. Department of Justice, Tax Division, 1275 1st Street, N.E., Room 9834, Washington, D.C. 20002 (do not send through the United States Postal Service to this address, which is only for overnight deliveries), or you may mail answers to Philip L. Bednar, U.S. Department of Justice, Tax Division, P.O. Box 55, Washington, D.C. 20044, or you may send answers by email to philip.l.bednar@usdoj.gov.

DEFINITIONS

The term "you" refers to Juan Reyes and/or Catherine Reyes, depending upon which defendant's responses are involved.

The term "Account" refers to the financial account described in paragraph 7 of the Complaint, opened in the name of Juan Reyes on or about 1972 with Banco de Londres y

America del Sur (Banco de Londres), which became part of Lloyds Bank and ultimately Lloyds TSB Bank in Switzerland (where the account was in the name of Juan Reyes & Catherine Reyes with Client ID 635250).

The term “Complaint” refers to the filing, docket number 1, in the above-captioned case, *United States of America v. Juan Reyes and Catherine Reyes*, Case No. 1:21-cv-05578, pending in the Eastern District of New York.

INTERROGATORIES

1. Identify all persons who provided accounting or financial services to you, including but not limited to the preparation of your federal tax returns, from January 1, 2000, through December 31, 2012. For each person identified, please state (a) such person’s title; (b) the entity or association with which such person was associated, if any; and (c) the time period during which such person provided accounting or financial services.

Response:

2. Identify all persons (other than employees of Lloyds TSB Bank (including any predecessor entity of Lloyds TSB Bank)) who had knowledge of the existence of the Account at any time since January 1, 1972. For each person identified, please state (a) such person’s last-known address; (b) the basis for your knowledge that such person was aware of the existence of the Account; and (c) the time when such person became aware of the Account.

Response:

3. Identify all transactions, including but not limited to deposits into, withdrawals from, transfers to/from, checks written on, and purchases or sales of assets contained within, involving the Account between January 1, 1972, and December 31, 2012.

Response:

4. Identify all bank accounts and other accounts into which you placed or transferred funds from the Account described in Interrogatory No. 3. When answering this interrogatory, include the identity and location of the financial institution(s), account number(s), and who has/had signature authority over the account(s), or if the account(s) were not closed, whether any funds remain in those account(s).

Response:

5. State the legal and factual basis for your contention, if any, that you did not willfully fail to timely file a Report of Foreign Bank and Financial Accounts with the U.S. Department of Treasury reporting your Account for 2010, 2011, and 2012.

Response:

6. Identify all persons, professionals or not, who you contend gave you any advice regarding the Account, including but not limited to whether you were required to report the Account to the Internal Revenue Service, whether you were required to report income earned on the Account, and whether you were required to file a Report of Foreign Bank and Financial Accounts with the U.S. Department of Treasury.

Response:

7. State the number, dates, duration, and purpose of any visits that you made to England from January 1, 1972, to December 31, 2012.

Response:

8. State the number, dates, duration, and purpose of any visits that you made to Switzerland from January 1, 1972, to December 31, 2012.

Response:

9. Identify each conversation that you had with any employee, agent, or representative of Lloyds TSB Bank (including any predecessor entity of Lloyds TSB Bank) from January 1, 1972, to December 31, 2012. When answering this interrogatory, state the date of the conversation, with whom you spoke, where the conversation took place, whether the conversation took place in person or over the telephone, and what was discussed during such conversation.

Response:

10. Identify all financial accounts in any country other than the United States, including the account number, and the name and country of the financial institution at which the account was based, in your name or over which you had signature authority, at any time since January 1, 1972.

Response:

11. State how you disclosed the existence of the Account to the IRS. When answering this interrogatory, include the date on which you first disclosed the existence of the Account to the IRS, the IRS employee to which you made such disclosure, and describe the circumstances under which the disclosure took place.

Response:

12. Identify any credit card linked to the Account, and for each credit card so identified, state the name of the financial institution that issued the credit card, the credit card account number, and the date and amount of any transactions in which you used the credit card to pay for your living expenses incurred in the United States.

Response:

13. Identify every individual or entity that possesses knowledge or information about the matters and factors involved in this case, including such individual's or entity's (i) full name, (ii) last-known address, and (iii) telephone number.

Response:

Dated: May 10, 2022

DAVID A. HUBBERT
Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/ Philip L. Bednar

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CERTIFICATE OF SERVICE

I certify that on May 10, 2022, I caused a copy of the foregoing document to be delivered by electronic mail (where indicated below) to the following parties:

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/s/ Philip L. Bednar

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